

Delinquent Taxes—Taxes—Interest—Notice.

Interest must be paid on delinquent taxes even though notice was not given to the property owner regarding delinquency.

May 8, 1928.

American Grain Separator Company,
Minneapolis, Minnesota.

Gentlemen:

Your letter was received regarding the delinquent tax due on property owned by you in Garfield county, Montana.

You desire to know whether you are obliged to pay interest on this tax, which has been delinquent since 1922, under the circumstances recited in your letter.

You state that in October, 1922, you wrote to the county treasurer asking that he inform you regarding the amount of back tax due, and that he replied that the tax was paid to date. You take the position that the county treasurer should have advised you at that time that the 1922 tax was unpaid. I agree with you that the county treasurer should have given you this information.

However, under the laws of this state every tax is a lien upon the property and failure of the county treasurer to give notice does not affect the legality of the tax or the validity of the lien.

Furthermore, it has been held that the penalty and interest follows the tax, and that under section 39 of article V of the Montana constitution no one can waive the penalty or interest on delinquent taxes. (*Sanderson v. Bateman*, 78 Mont. 235.)

It is my opinion, therefore, that there is no way in which you can avoid the payment of interest and penalty on this delinquent tax.

Very truly yours,

L. A. FOOT,
Attorney General.